

# 2004

## Instructions for Form IT-13

### Employer's Reconciliation of Quarterly Returns of City Income Tax Withheld from Wages

#### Purpose of Form

This reconciliation is used as a transmittal form for W-2 information, similar to the Federal Form W-3. This form does not take the place of any Quarterly Return of City Tax Withheld (Form IT-11), which must be filed separately from Form IT-13. This form cannot be used to request a refund. If an employer wishes to request a refund of withholding taxes for any reason, the employer must file an Employer's Claim for Refund of Withholding Tax (Form IT-6W) which is available on our website at [www.columbustax.net](http://www.columbustax.net) or by calling (614) 645-7370.

#### W-2 Information

You must submit W-2 information for all employees who physically worked within the city limits of any of the cities listed on Form IT-13 even if you did not withhold the required municipal tax from their wages. In addition, you must submit W-2 information for all employees from whose wages you withheld municipal tax as a courtesy.

The W-2 information that must accompany the filing of this form should be submitted using one of the following methods: 1) a computer file on a CD or diskette that complies with our published filing format; 2) paper copies of the W-2 forms issued to the employees; or 3) a paper report that contains all of the information required by law (see below).

Our published Filing Format for W-2 Data via Magnetic Media is available on our website at [www.columbustax.net](http://www.columbustax.net) or by calling (614) 645-7370. Currently, we do **not** accept the IRS MMREF-1 format.

If you are submitting copies of the paper W-2 forms issued to the employees, be sure that the copies you submit are legible. In addition, make sure that the W-2 forms show all Federal, Ohio, and city wage and withholding information.

Employers submitting W-2 information on a paper report must insure that the report submitted contains: 1) the name, address and Federal identification number of the employer; 2) each employee's name, address and social security number; 3) the total amount of salaries, wages, commissions and other compensation paid each employee during the year; 4) the Ohio taxable wages as reported on each employee's paper W-2; 5) the municipal wages identified by city as reported on each employee's paper W-2; and 6) the municipal taxes identified by city as reported on each employee's paper W-2. The format of the report must be such that the information related to a specific employee is not spread over multiple pages; however, we encourage presenting the information for multiple employees on each page.

#### When to File

This reconciliation **along with the employees' W-2 information** must be filed with the Columbus Income Tax Division on or before February 28<sup>th</sup>. A late filing fee of \$25 per month up to \$150 may be assessed for failure to file this reconciliation and corresponding W-2 data by the due date.

**Extension of Time to File:** An extension of up to 30 days to file this form and W-2 information may be granted at the discretion of the Income Tax Division. To apply for an extension of time to file, your written request must be received by our office on or before February 28<sup>th</sup>. If written confirmation of the extension is desired, a stamped, self-addressed envelope must be provided.

#### Where to File

This reconciliation *along with employee's W-2 data* and check (if required) must be filed with:

**The Columbus Income Tax Division  
W-2/IT-13 Section  
50 W. Gay Street  
Columbus, Ohio 43215-9037**

#### **Explanation of Difference** IT-11's vs. W-2's
